

Exhibit A

In re: The Commonwealth of Puerto Rico, *et al.*  
Master Service List  
Case No. 17-03283 (LTS)  
Sent by Mail

| DESCRIPTION  | NAME  | NOTICE NAME  | ADDRESS 1                                | ADDRESS 2                    | CITY       | STATE | POSTAL CODE |
|--|---|--|--|------------------------------|------------|-------|-------------|
| Federal Agency   | AmeriCorps  | Attn: Kim Mansaray   | 1201 New York Ave., NW                   |                              | Washington | DC    | 20525       |
| Antilles Power Depot, Inc.   | Antilles Power Depot, Inc.                        | Attn: Raymond Texidor                                      | PO Box 810190                            |                              | Carolina   | PR    | 00981-0190  |
| Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc.                     | APRUM   |  | Apartado Postal 2227                     |                              | Mayagüez   | PR    | 00681       |
| United States District Court for the District of Puerto Rico   | Chambers of Honorable Laura Taylor Swain          | Daniel Patrick Moynihan Courthouse                         | United States District Court             | 500 Pearl St., Suite 3212    | New York   | NY    | 10007-1312  |
| United States District Court for the District of Puerto Rico   | Chambers of Honorable Laura Taylor Swain          | Puerto Rico Chambers Copy                                  | 150 Carlos Chardón Street                | Federal Building, Office 150 | San Juan   | PR    | 00918-1767  |
| Del Valle Group, SP  | Del Valle Group, SP                               | Attn: Humberto Reynolds, President, Del Valle Group, S.P., | PO Box 2319                              |                              | Toa Baja   | PR    | 00951-2319  |
| Puerto Rico Department of Justice  | Departamento de Justicia de Puerto Rico           |  | Apartado 9020192                         |                              | San Juan   | PR    | 00902-0192  |
| Federal Agency   | Department of Defense (DOD)                       | Attn: Jim Mattis   | 1400 Defense Pentagon                    |                              | Washington | DC    | 20301-1400  |
| Federal Agency   | Department of Energy (DOE)                        | Attn: Rick Perry   | 1000 Independence Ave., SW               |                              | Washington | DC    | 20585       |
| Federal Agency   | Department of Homeland Security (DHS)             | Attn: John F. Kelly  | 245 Murray Lane., SW                     |                              | Washington | DC    | 20528-0075  |
| Federal Agency   | Department of Housing and Urban Development (HUD) | Attn: Ben Carson   | 451 7th Street., SW                      |                              | Washington | DC    | 20410       |
| Federal Agency   | Department of Human and Health Services           | Attn: Thomas E. Price                                      | 200 Independence Ave, SW                 |                              | Washington | DC    | 20201       |
| Federal Agency   | Department of the Interior (DOI)                  | Attn: Ryan Zinke   | 1849 C St., NW                           |                              | Washington | DC    | 20240       |
| Federal Agency   | Department of Transportation (DOT)                | Attn: Elaine L. Chao                                       | 1200 New Jersey Ave., SE                 |                              | Washington | DC    | 20590       |
| Federal Agency   | Department of Veterans Affairs (VA)               | Attn: David J Shulkin                                      | 810 Vermont Ave., NW                     |                              | Washington | DC    | 20420       |
| Federal Agency   | Economic and Statistics Administrations           | Attn: Brad Burke   | 1401 Constitution Ave., NW               |                              | Washington | DC    | 20230       |
| Edgordo Seda Arroyo, Interested Party  | Edgordo Seda Arroyo                               |  | 35299-054, Federal Correctional Complex  | UPS 2, P.O. Box 1034         | Coleman    | FL    | 33521-1034  |
| Federal Agency   | Federal Communications Commission (FCC)           | Attn: Ajit Pai   | 445 12th St., SW                         |                              | Washington | DC    | 20554       |
| Federal Agency   | Federal Emergency Management Agency (FEMA)        | Attn: Bob Fenton   | 500 C St., SW                            |                              | Washington | DC    | 20472       |
| Financial Oversight and Management Board   | Financial Oversight and Management Board          | Attn: Professor Arthur J. Gonzalez, FOMB Board Member      | 40 Washington Square South               | Office 314A                  | New York   | NY    | 10012       |
| Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028              | Harry Anduze                                      |  | 1225 Ponce De Leon Ave                   | Suite PH 1                   | San Juan   | PR    | 00907       |
| Integrand Assurance Company  | Integrand Assurance Company                       |  | PO Box 70128                             |                              | San Juan   | PR    | 00936-8128  |
| Counsel to PFZ Properties, Inc.  | Jack Katz   |  | ESJ Towers                               | 6165 Isla Verde Ave          | Carolina   | PR    | 00979-5729  |
| Jaime Rodríguez Avilés, Interested Party   | Jaime Rodríguez Avilés                            |  | P.O. Box 347                             |                              | Yauco      | PR    | 00698       |
| Counsel to Cooperativa A/C, et.al  | Marichal, Hernandez, Santiago & Juarbe, LLC       | Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero      | PO Box 190095                            |                              | San Juan   | PR    | 00919-0095  |
| Counsel to Cooperativa A/C, et.al  | Marichal, Hernandez, Santiago & Juarbe, LLC       | Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero      | Triple S Plaza, 1510 F.D. Roosevelt Ave. | 9th Floor, Suite 9 B1        | Guaynabo   | PR    | 00968       |
| Counsel to Pablo Del Valle Rivera and María A. Martínez, Tenants in Common and Fideicomiso Del Valle Martinez II | Pablo Del Valle Rivera                            |  | P.O. Box 2319                            |                              | Toa Baja   | PR    | 00951-2319  |
| Members of Creditor's Committee  | Puerto Rico Hospital Supply                       |  | Call Box 158                             |                              | Carolina   | PR    | 00986-0158  |
| Counsel to IKON Solutions, Inc.  | Quinones Vargas Law Offices                       | Attn: Damaris Quiñones Vargas, Esq.                        | Box 429                                  |                              | Cabo Rojo  | PR    | 00623       |

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| Counsel to IKON Solutions, Inc.  | Quinones Vargas Law Offices  | Attn: Damaris Quiñones Vargas, Esq.                                      | Calle Rafael Cordero 154              | Edificio González Padín, Oficina 506           | San Juan   | PR    | 00901       |
| Reliable Equipment Corporation   | Reliable Equipment Corporation                                     | Attn. Marylin Del Valle, General Manager, Reliable Equipment Corporation | P.O. Box 2316                         |  | Toa Baja   | PR    | 00951-2316  |
| Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041  | Rene Pinto-Lugo  |  | PO Box 13531                          |  | San Juan   | PR    | 00908       |
| Ricardo Rosello Nevares, Defendant in Adversary Proceeding 17-00250 and 18-00053   | Ricardo Rosello Nevares  | Through the Secretary of Justice   | Calle Olimpo Esquina Axtmeyer PDA. 11 | Miramar  | San Juan   | PR    | 00911       |
| Federal Agency   | Small Business Administration (SBA)                                | Attn: Linda McMahon  | 409 3rd St., SW                       |  | Washington | DC    | 20416       |
| Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica  | SREAEE   | Edif. Juan Ruiz Vélez  | Ave. Ponce de León 1110               |  | Santurce   | PR    | 00907       |
| Members of Creditor's Committee  | The American Federation of Teachers (AFT)                          | Attn: Mark Richard   | 555 New Jersey Ave., NW               | 11th Floor                                     | Washington | DC    | 20001       |
| Debtors  | The Commonwealth of Puerto Rico                                    | Office of the Governor   | La Fortaleza                          | 63 Calle Fortaleza                             | San Juan   | PR    | 00901       |
| Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers   | The Financial Attorneys, P.S.C.                                    | Attn: Rafael Ferreira Cintron, Esq.                                      | PMB 274                               | 405 Esmeralda Avenue Suite 2                   | Guaynabo   | PR    | 00969       |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado   | Unión de Médicos de la Corporación del Fondo del Seguro del Estado |  | PO Box 70344, CMM33                   |  | San Juan   | PR    | 00936-8344  |
| Members of Creditor's Committee  | Unitech Engineering  | Attn: Ramón Ortiz Carro  | Urb Sabanera                          | 40 Camino de la Cascada                        | Cidra      | PR    | 00739       |
| Counsel to United States Department of Justice, Civil Division   | United States Department of Justice Civil Division                 | Attn: Matthew J. Troy  | 1100 L Street, N.W.                   | Room 10030                                     | Washington | DC    | 20530       |
| Counsel to United States Department of Justice, Civil Division   | United States Department of Justice Civil Division                 | Attn: Matthew J. Troy  | PO Box 875                            | Ben Franklin Station                           | Washington | DC    | 20044-0875  |
| Counsel to the United States Of America, U.S. Army Corps Of Engineers, Among Other Agencies And Departments Of The United States | United States Department of Justice, Civil Division                | Attn: Jonathan E. Jacobson   | PO Box 875                            | Ben Franklin Station                           | Washington | DC    | 20044-0875  |
| Magistrate Judge   | United States District Court, District of Massachusetts            | Attn: Magistrate Judge Judith G. Dein                                    | John Joseph Moakley U.S. Courthouse   | 1 Courthouse Way                               | Boston     | MA    | 02210       |
| Federal Agency   | US Army Corps of Engineers   | Attn: Todd T. Semonite   | 441 G St., NW                         |  | Washington | DC    | 20548       |
| Office of the United States Attorney for the District of Puerto Rico   | US Attorney for the District of Puerto Rico                        | Attn: Rosa E. Rodriguez-Velez, U.S. Attorney                             | Torre Chardón, Suite 1201             | 350 Carlos Chardón Street                      | San Juan   | PR    | 00918       |
| Federal Agency   | US Department of Agriculture                                       | Attn: Sonny Perdue   | 1400 Independence Ave., SW            |  | Washington | DC    | 20250       |
| Federal Agency   | US Department of Commerce  | Attn: Wilbur Ross  | 1401 Constitution Ave., NW            |  | Washington | DC    | 20230       |
| Federal Agency   | US Department of Education (ED)                                    | Attn: Betsy DeVos  | 400 Maryland Ave., SW                 |  | Washington | DC    | 20202       |
| Federal Agency   | US Department of Health and Services                               | Attn: Amanda Barlow  | 330 C St., SW                         |  | Washington | DC    | 20201       |
| Federal Agency   | US Department of Justice (DOJ)                                     | Attn: Jeff Sessions  | 950 Pennsylvania Ave., NW             |  | Washington | DC    | 20530       |
| Federal Agency   | US Department of Labor (DOL)                                       | Attn: Alexander R. Acosta  | Office of the Solicitor, N-2700       | Frances Perkins Building, 200 Constitution Ave | Washington | DC    | 20210       |